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March 16, 2005

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BY HAND DELIVERY

Dr. Peter T. Dalleo, Ph.D., Clerk
United States District Court for the District of Delaware
844 King Street
Wilmington, Delaware 19801

Re: In re: Cable & Wireless, Appeal Nos. 05-85, 05-86 & 05-101

Dear Dr. Dalleo:

I represent the Omega Liquidating Trust, as successor to Cable & Wireless, *et al.* (the "Liquidating Trust"), and am writing to address the record that has been transmitted from the United States Bankruptcy Court with respect to the appeals filed in the Cable & Wireless bankruptcy case by Geary-Market Investment Company, Ltd. (Civil Action No. 05-85), as well as the related cross-appeal (Civil Action No. 05-86) (the "Geary-Market Appeals"), and Plaza America (Civil Action No. 05-101) (the "Plaza America Appeal" and, collectively with the Geary-Market Appeals, the "Appeals").

The orders issued by the Bankruptcy Court from which the Appeals were taken were issued on the same day and, thus, are on virtually identical appellate timetables. Consequently, the records transmitted to your office included some items related to the incorrect Appeals for each record. Set forth below is what the Liquidating Trust respectfully submits are the appropriate records for each of the Appeals. All parties on the service lists for each of the

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Dr. Peter T. Dalleo, Ph.D., Clerk

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Appeals have been copied on this correspondence. The proper items for inclusion in the records on the Appeals, with reference to the Bankruptcy Court docket number, are:

Geary-Market Appeal:

Notice of Appeal AP-05-01 (Docket #2086)

Certified Copy of Order dated 1/6/05 (Docket #2075)

Appellant's Designation of Items on Appeal (Docket #2096)

Notice of Cross Appeal AP-05-005 (Docket #2093)

Appellee's Statement of Issues on Cross Appeal (Docket #2108)

Certified Copy of Docket

Plaza America Appeal:

Notice of Appeal AP-05-04 (Docket #2088)

Certified Copy of Order dated 1/6/05 (Docket #2076)

Appellant's Designation of Items on Appeal (Docket #2101 & 2104)

No Designations from Appellee - Omega Liquidating Trust

No Designations from Appellee - SAVVIS, Inc.

Certified Copy of Docket

As always, counsel are available to the extent that you have any questions or comments concerning the foregoing.

Sincerely,

A handwritten signature in black ink, appearing to be 'Edmon L. Morton', with a long horizontal stroke extending to the right.

Edmon L. Morton

ELM:bm

cc: All parties on service lists for the Appeals